



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बृहस्पतिवार, २६ मार्च, १९७०/५ चैत्र, १८९२

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Simla-2, the 3rd March, 1970

No. 14-31/68-E&T.—In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and all other powers enabling him in this behalf, the Lieutenant Governor (Administrator), Himachal Pradesh is pleased to make the following rules for carrying out the purposes of the Act:—

THE CENTRAL SALES TAX (HIMACHAL PRADESH) RULES, 1970

1. *Short title and commencement.*—(1) These rules may be called the Central Sales Tax (Himachal Pradesh) Rules, 1970.

(2) They shall come into force from such date as the State Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(a) “Act” means the Central Sales Tax Act, 1956 (Act 74 of 1956);

(b) “Commissioner” means the Excise and Taxation Commissioner appointed under sub-section (1) of section 3 of the Himachal Pradesh General Sales Tax Act, 1968;

(c) “Assessing Authority” in respect of any particular dealer, means the Excise and Taxation Officer or the Assistant Excise and Taxation Officer within whose jurisdiction the dealer’s place of business is situated or, if the dealer has more than one place of business in Himachal Pradesh, the Excise and Taxation Officer or the Assistant Excise and Taxation Officer within whose jurisdiction the head office of such business is situated in Himachal Pradesh or any other person appointed by the State Government to exercise the powers of an Assessing Authority;

(d) “Section” means a section of the Central Sales Tax Act, 1956;

(e) “Form” means a form appended to these rules.

3. *Maintenance of accounts relating to sales in the course of inter-State trade or commerce.*—(1) Every dealer who is liable to pay tax under the Act shall maintain true accounts of his sales made in the course of inter-State trade or commerce.

(2) The accounts referred to in sub-rule (1) shall indicate the following particulars, namely:—

(a) the description of goods;

(b) the quantity or weight of the goods;

(c) the value of the goods;

(d) name and complete address of the consignee;

(e) name of the railway, steamer or ferry station, road transport company’s office or post office from which goods were despatched;

(f) number and date of the receipt issued by the railway, steamer or ferry, post office or road transport company.

4. Every dealer dealing in declared goods shall maintain separate accounts of sale or purchase of each declared goods.

5. *Production and inspection of accounts and documents.*—(1) Every dealer liable to pay tax under the Act shall maintain all accounts, registers and documents relating to his stocks of goods or purchases, sales and deliveries of goods in respect of his business in a sufficiently clear and intelligible manner in the language and script declared by him in his application for registration.

(2) All accounts mentioned in sub-rule (1) shall be preserved for a period of not less than five years after the close of the year to which such accounts, registers, documents relate.

(3) If the Assessing Authority considers that the accounts maintained in sub-rule (1) are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, he may require such

dealer, by a notice in writing, to keep such accounts in such manner as he may direct having due regard to the practicability of such direction.

(4) The Assessing Authority or any other officer authorised by him in writing, may call upon any dealer liable to pay tax under the Act to produce before him any accounts or documents or to furnish any information relating to the stocks of goods of, or purchases, sales and deliveries of goods by the dealer as may be necessary for the purposes of the Act. In case of default, the Assessing Authority may draw such inference against the dealer as he may deem fit.

(5) All accounts, registers and documents mentioned in sub-rule (1) and all goods kept in any place of business of any dealer shall at all reasonable times be open to inspection by an officer of the Excise and Taxation Department not below the rank of an Assistant Excise and Taxation Officer, who may countersign any or all of such accounts, registers and documents.

(6) *Manner of obtaining and use and submission of, Declaration Form "C" and certificate in Forms 'D' 'EI' and 'E.II' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, and keeping account thereof* (1) Any dealer registered under the Act shall apply to the authority to whom he made his application for registration for the grant of declarations in Form 'C', prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, stating, clearly his reasonable demand, for not more than three months, disclosing the stock and details of such declaration forms already in hand and also the date on which and the number in which he was last issued the declaration forms.

(2) If the officer referred to in sub-rule (1) is satisfied that the requisition of the dealer is genuine and reasonable he may issue him as many declaration forms as he deems fit on prior payment of charges at the rate of Rs. 2 per book of 25 declaration forms either in cash, or into the Government Treasury and on furnishing the treasury or bank receipt in token of the said amount having been paid. In case the officer has reason to suspect that the declaration forms are likely to be misused by the dealer, he may, for reasons to be recorded in writing, call upon the dealer to furnish such security/surety as he may think reasonable to guard against the misuse of the same.

(3) The counterfoil of declaration in Form 'C' shall be maintained by the registered dealer for a period of 5 years after the close of the year to which the said form pertains.

(4) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use.

(5) If the dealer closes down his business or his registration certificate under the Act is cancelled for any reason, he shall forthwith surrender all the declaration forms lying surplus with him to the officer from whom he obtained them.

(6) Every registered dealer to whom any declaration form is issued by the Assessing Authority shall maintain, in a register in Form III a true and complete account of every such form received from the Assessing Authority. If any such form is lost, destroyed or stolen the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form III, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.

(7) The dealer shall produce the register prescribed in sub-rule (6) on demand by an Assessing Authority or by any other officer subordinate to him and duly authorised by him in writing for inspection.

(8) A declaration form in respect of which a report has been received by the Assessing Authority under sub-rule (6) shall not be valid.

(9) The Commissioner shall from time to time publish in the Official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (6).

(10) The Commissioner may, by notification in the Official Gazette, declare that declarations in Form 'C' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(11) The Commissioner may furnish information regarding declaration in Form C, which are declared to be obsolete or invalid under sub-rule (10) to other State Governments for publication in their Gazettes.

(12) When a notification, declaring the declarations in Form C of a particular series, design or colour obsolete and invalid is published under sub-rule (10), all registered dealers shall, on or before the date with effect from which the Form C are so declared, surrender to the Assessing Authority all such forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Form C shall not be issued to a dealer until he has rendered account of the old Form C issued to him and return the balance, if any, in his hand to the said Issuing Authority.

(13) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a form obtained by the purchasing dealer, on application, from the Assessing Authority and not declared obsolete and invalid by the Commissioner under the provisions of sub-rule (10).

(14) No registered dealer to whom a declaration form is issued by the Assessing Authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose.

(15) A registered dealer making a first sale referred to in section 6(2)(a) or a first sale effected by transfer of documents of title to the goods referred to in section 6(2)(b) of the Act shall issue a certificate in Form E.I. to the registered dealer to whom the sale is made, after filling in all the required particulars in the form and affixing signatures in the space provided in the form for the purpose, himself or through any person authorised by him in this behalf.

(16) A registered dealer making a second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6(2)(a) or a second or subsequent sale effected by transfer of documents of title to the goods in series of sales referred to in section 6(2)(b) of the Act, shall furnish a certificate in Form E.II to the registered dealer to whom the sale is made, after filling in all the required particulars in the form and affixing his signatures in the space provided in the form for the purpose, himself or through any person authorised by him in this behalf.

(17) A registered dealer purchasing goods in the manner referred to in sub-rules (15) and (16) who claims exemption by reason for having made a sale to another registered dealer by transfer of documents of title to the goods, shall furnish to the Assessing Authority at the time of assessment—

(i) the portion marked 'original' of the certificates E.I or E.II, as the case may be; and

(ii) the original or declaration in Form 'C' received by him from the registered dealer to whom he sold the goods.

(20) A registered dealer who issues a certificate in Form E.I or E.II, shall maintain in a register in the following form a true and complete account of every such certificate received from the Assessing Authority, namely:—

**REGISTER OF CERTIFICATES IN FORM E.I OR E.II MAINTAINED
UNDER THE CENTRAL SALES TAX (HIMACHAL PRADESH)
RULES, 1970**

RECEIPTS				ISSUES		
Date of receipt	Authority from whom received	Book No.	Serial No...to..	Date of issue	Book No.	Serial No.
1	2	3	4	5	6	7
Name and address of purchasing dealer to whom issued	No. and date of purchasers' order in respect of which issued	No. and date of declaration Form 'C' with name of the State	Description of goods in respect of which issued	Value of the goods		
8	9	10	11	12		
Cash memo/challan No. in reference to which issued	No. and the date of railway receipt or other carriers challan for the goods	Surrendered to (Sales Tax Authority)	Remarks			
13	14	15	16			

(21) (a) A registered dealer who claims to have made a sale falling under clause (a) of sub-section (1) of section 8 of the Act, shall obtain from an officer duly authorised by a State or Central Government, not being registered as a dealer under the Act, to effect purchases of goods in its behalf, a certificate in Form 'D' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, duly filled up and signed by the said officer himself and furnish before the Assessing Authority at the time of assessment, the portion marked 'Original' of the said certificate.

(b) The counterfoil of the certificate in Form 'D' shall be maintained by the authorised officer of the Government for a period of five years after the close of the year to which it pertains.

7. (1) Every dealer registered under the Act shall furnish a return in Form I, monthly/quarterly/annually as required by the Assessing Authority, within 30 days of the expiry of each month/quarter/year, together with a treasury/bank receipt in token of the tax due having been paid. Payment shall also be permissible by means of cross-cheques/drafts drawn in favour of the Assessing Authority concerned at places where the Treasury business is conducted by the State Bank of India.

(2) All payments under the Act shall be made in challan Form II in the same manner in which similar payments are made under the Himachal Pradesh General Sales Tax Rules, 1969.

(3) Every registered dealer selling goods in the course of inter-State trade or commerce, shall keep in his custody the declarations in Form 'C' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, received by him from the purchasing dealer of another State and shall maintain a register of these declarations in the following form:—

Serial No.	Serial No. of the declaration forms	Name of the Issuing State	Name, address and registration certificate No. of the non-resident purchasing dealer	Particulars of goods sold
1	2	3	4	5
Value of goods sold	Particulars of bill/cash memo	Number and date of railway or goods receipt along with the address of the transport company		
6	7	8		

(4) The dealer shall produce the declarations and the register prescribed in sub-rule (3) on demand, by an Assessing Authority or by any other officer subordinate to him and duly authorized by him in writing for inspection; and

(5) If any registered dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment of the extra amount in the manner provided in sub-rule (2).

8. Any information about the opening of a new place of business, closure of business, change in the ownership of the business or change in the nature of any business carried on by a registered dealer shall be furnished to the officer, who granted him the registration certificate, within thirty days of any such change.

9. Whosoever commits a breach of any of the provisions of these rules, shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

10. The Central Sales Tax (Punjab) Rules, 1957 as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and the G.S.T. (Himachal Pradesh) Rules, 1969 as in force in the areas comprised in Himachal Pradesh immediately before the 1st November, 1966 are hereby repealed.

FORM 'I'

(Form of Return under Rule 7 of the General Sales Tax (Himachal Pradesh) Rules, 1970)

Return for the period from
Registration Mark and No.
Name of the dealer
Status

(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee).

Style of the business.....

Rs. P.

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods.....

Deduct—

(i) Sales of goods outside the State (as defined in section 4 of the Act)

(ii) Sales of goods in course of export outside India (as defined in section 5 of the Act)

2. Balance—Turnover on inter-State sales and sales within the State

*Deduct—*Turnover on sales within the State

3. Balance—Turnover on inter-State sales

*Deduct—*Cost of freight, delivery or installation when such cost is separately charged

4. Balance—Total turnover on inter-State sales

Deduct—

Rs. P.

- (i) Turnover of inter-State sales of goods unconditionally exempt from tax under the Himachal Pradesh General Sales Tax Act, 1968
- (ii) Turnover of sales of goods returned by the purchaser within a period of three months, under Rule 11(2) of the Central Sales Tax (Registration and Turnover) Rules, 1957
- (iii) Turnover in respect of subsequent sales falling under clauses (a) and (b) of section 6(2) of the Act
5. Balance-Taxable turnover in respect of inter-State sales
6. Goodwise break-up of above
- A—Declared goods—*
 - (i) Sold to registered dealers on prescribed declaration, vide declaration attached
 - (ii) Sold otherwise
- B—Other Goods—*
 - (i) Sold to registered dealers on prescribed declarations, vide declaration attached
 - (ii) Sold otherwise

TOTAL

7. (i) Taxable....per cent Rs.....on which tax amount to Rs.....
- (ii) Taxable....per cent Rs.....on which tax amount to Rs.....
- (iii) Taxable....per cent Rs.....on which tax amount to Rs.....
- (iv) Taxable....per cent Rs.....on which tax amount to Rs.....
- (v) Taxable....per cent Rs.....on which tax amount to Rs.....
- (vi) Taxable....per cent Rs.....on which tax amount to Rs.....

8. Total tax payable on Rs.....amount to Rs.....

9. Tax paid, if any, by means of }
treasury challan/cheque/draft }Rs. Paise.....
No.....dated..... }

10. Balance due/excess paid, if anyRs. Paise.....

I declare that the statements made and particulars furnished in and with this return are true and complete.

Place.....

Signature.....

Date.....

Status.....

ACKNOWLEDGEMENT

Received from....., a dealer possessing Registration Certificate No..... a return of sales tax payable by him for the period from.....to.....with enclosures mentioned therein.

Place.....

Date.....

Receiving Officer.

FORM II CHALLAN

(To be retained in the Treasury)

CENTRAL SALES TAX

Invoice of the tax paid into.....

Treasury

Sub-Treasury

Branch of State Bank of India

and credited under the head of account "XII—Sales Tax". Payment of Central Sales Tax for the period ending.....19

By whom tendered	Name, address and regis- tration No. of dealer on whose behalf money is paid	Payment on account of	Amount
1	2	3	4
			Rs. P.
		(i)	
		(ii)	
		(iii)	
		Total	

Dated the.....19

Signature of the dealer or depositor

Amount received.....

Treasury Accountant.....

Treasury Officer.

Sub-Treasury Officer.

Agent, State Bank of India.

.....Treasurer.

Stamp of Treasury.....

FORM II CHALLAN

(To be returned to the Assessing Authority by the Treasury)

CENTRAL SALES TAX

Invoice of the tax paid into.....

Treasury

Sub-Treasury

Branch of State Bank of India

and credited under the head of account "XI—Sales Tax". Payment of
Central Sales Tax for the period ending.....19

By whom tendered	Name, address and regis- tration No. of dealer on whose behalf money is paid	Payment on account of	Amount
1	2	3	4
			Rs. P.
		(i)
		(ii)
		(iii)
		Total

Dated the19

Signature of the dealer or depositor.....

Amount received.....

Treasury Accountant.....

Treasury Officer.

Sub-Treasury Officer.

Agent, State Bank of India.

.....Treasurer.

Stamp of Treasury.....

FORM II CHALLAN

(To be retained by the dealer)

CENTRAL SALES TAX

Treasury

Sub-Treasury

Branch of State Bank of India

District.....

(i) By whom tendered.....

(ii) Name, address and registration No. of dealer on whose behalf the money is paid.....

Received the sum of Rs.....
on account of Central Sales Tax
for the period ending.....
and credited under the head of
account, "XII—SLAES TAX".

Treasurer.

Treasury Officer.

Sub-Treasury Officer.

Agent, State Bank of India.

Dated.....19

FORM II CHALLAN

(To be attached by the dealer with the return or application)

CENTRAL SALES TAX

Invoice of the tax paid into.....

Treasury

Sub-Treasury

Branch of State Bank of India

and credited under the head of account "XII—Sales Tax". Payment of Central Sales Tax for the period ending.....19 .

By whom tendered	Name, address and regis- tration No. of dealer on whose behalf money is paid	Payment on account of	Amount
1	2	3	4
			Rs. P.
		(i)
		(ii)
		(iii)
		TOTAL

Dated the.....19 .

Signature of the dealer or depositor.....

Amount received.....

Treasury Accountant.....

Treasury Officer.

Sub-Treasury Officer.

Agent, State Bank of India.

.....Treasurer.

Stamp of Treasury.....

FORM III

REGISTER OF DECLARATION FORM 'C' MAINTAINED UNDER RULE 6(6) OF THE
CENTRAL SALES TAX (HIMACHAL PRADESH) RULES, 1970

RECEIPTS

ISSUES

Date of receipt	Authority from whom received	Book No.	Serial No.. to.....	Date of issue	Book No.
1	2	3	4	5	6

Serial No.	Name and address of seller to whom issued	No. and date of order in respect of which issued	Description of goods in respect of which issued
7	8	9	10

Value of the goods	Seller's cash memo/challan No. in reference to which issued	No. and date of railway receipt or other carriers challan for the goods	Surrendered to sales tax authority	Remarks
11	12	13	14	15

U. N. SHARMA,
Secretary.

